

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ C ” BENCH: BANGALORE

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No.117/Bang/2020
(Assessment Year: 2005-06)

M/s. United Spirits Limited
(Successor to SW Finance Co. Ltd.
Earlier known as Shaw Wallace Breweries Ltd.
Which succeeds Shaw Wallace Financial Services Ltd.)
UB Tower, 6th Floor, No.24, Vittal Mallya Road,
Bangalore.
PAN AAFCS4451D

....Appellant

Vs.

Jt. Commissioner of Income Tax,
Special Range 7, Bangalore.

.....Respondent.

Assessee By:	Smt. Shreya Loyalka, C.A.
Revenue By:	Smt. R. Premi, JCIT (D.R)

Date of Hearing :	21.12.2020.
Date of Pronouncement :	21.12.2020.

ORDER

PER SHRI CHANDRA POOJARI, AM :

This appeal filed by the assessee is directed against the order passed by the Commisisoner of Income Tax (Appeals)-10, Bengaluru dt.21.11.2019 for the Assessment Year 2005-06.

2. At the time of hearing, the learned Authorised Representative submitted that the assessee has opted to file an application under the Vivad Se Vishwas Act, 2020. Accordingly, ld. AR submitted that the appeal may be dismissed with the

liberty to move appropriate application for recall of the present order in accordance with law, if the assessee intended to do so.

3. On the other hand, the learned Departmental Representative submitted that the assessee has to withdraw the pending appeal after filing the Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. Ld. DR submitted that the Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We have heard both the parties and perused the material on record. Since the assessee has opted for Vivad Se Vishwas Act, 2020, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Since the assessee has already filed the necessary applications before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Further the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Sd/-

(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Dated: 21.12.2020.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore